

Local Sales and Use Taxes

164

Sales Tax
Fact Sheet

What's New in 2015

Starting October 1, 2015:

- Lyon County will have a 0.5 percent Transit Sales and Use Tax
- Scott County will have a 0.5 percent Transit Sales and Use Tax and a \$20 per vehicle Excise Tax

July 1, 2015:

- Hubbard County will have a 0.5 percent Transit Sales and Use Tax

April 1, 2015:

- Carlton County will have a 0.5 percent Transit Sales and Use Tax and a \$20 per vehicle Excise Tax
- Proctor will have a 1 percent Food and Beverage Tax
- St. Louis County will have a 0.5 percent Transit Sales and Use Tax and a \$20 per vehicle Excise Tax.
- Steele County will have a 0.5 percent Transit Sales and Use Tax

Jan. 1, 2015:

- Fillmore County has a 0.5 percent Transit Sales and Use Tax
- Todd County has a 0.5 percent Transit Sales and Use Tax

Local Sales and Use Taxes (and Special Local Taxes)

City/County	Type of Tax	Begin Date	Rate
Albert Lea	Sales and Use Tax	4/1/06	0.50%
Austin	Sales and Use Tax	4/1/07	0.50%
Baxter	Sales and Use Tax	10/1/06	0.50%
Becker County	Transit Sales and Use Tax	7/1/14	0.50%
Beltrami County	Transit Sales and Use Tax	4/1/14	0.50%
Bemidji	Sales and Use Tax	1/1/06	0.50%
Brainerd	Sales and Use Tax	4/1/07	0.50%
Carlton County	Transit Sales and Use Tax	4/1/15	0.50%
Clearwater	Sales and Use Tax	10/1/08	0.50%
Cloquet	Sales and Use Tax	4/1/13	0.50%
Cook County	Sales and Use Tax	4/1/10 (1)	1.00%
Detroit Lakes	Food and Beverage Tax*	4/1/11	1.00%
Douglas County	Transit Sales and Use Tax	10/1/14	0.50%
Duluth	Sales and Use Tax	1/1/70 (2)	1.00%
Fergus Falls	Sales and Use Tax	1/1/12	0.50%
Fillmore County	Transit Sales and Use Tax	1/1/15	0.50%

Sales and Use Tax Division – Mail Station 6330 – St. Paul, MN 55146-6330
 Phone: 651-296-6181 or 1-800-657-3777
 Email: salesuse.tax@state.mn.us

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or revenue notices. Alternative formats available upon request.

City/County	Type of Tax	Begin Date	Rate
Giants Ridge Recreation Area (city of Biwabik)	Admissions and Recreation Tax*	7/1/11	2.00%
	Food and Beverage Tax*	7/1/11	1.00%
	Lodging Tax*	7/1/11	2.00%
Hennepin County	Sales and Use Tax	1/1/07	0.15%
Hermantown (3)	Sales and Use Tax	4/1/13	1.00%
	Sales and Use Tax	1/1/00 – 3/31/13	0.50%
Hubbard County	Transit Sales and Use Tax	7/1/15	0.50%
Hutchinson	Sales and Use Tax	1/1/12	0.50%
Lanesboro	Sales and Use Tax	1/1/12	0.50%
Lyon County	Transit Sales and Use Tax	10/1/15	0.50%
Mankato	Sales Tax	4/1/92	0.50%
	Use Tax	1/1/00	0.50%
	Food and Beverage Tax*	4/1/09	0.50%
	Entertainment Tax*	4/1/09	0.50%
Marshall	Sales and Use Tax	4/1/13	0.50%
	Food and Beverage Tax*	7/1/13	1.50%
Medford	Sales and Use Tax	4/1/13	0.50%
Minneapolis	Sales and Use Tax	2/1/87	0.50%
	Downtown Liquor Tax*	2/1/87	3.00%
	Lodging Tax*	4/1/02 (4)	2.625%
	Downtown Restaurant Tax*	2/1/87	3.00%
	Entertainment Tax*	10/1/69	3.00%
New Ulm	Sales and Use Tax	4/1/01	0.50%
North Mankato	Sales and Use Tax	10/1/08	0.50%
Olmsted County	Transit Sales and Use Tax	1/1/14	0.25%
Owatonna	Sales and Use Tax	4/1/07 – 6/30/11	0.50%
Proctor	Sales and Use Tax	4/1/00	0.50%
	Food and Beverage Tax*	4/1/15	1.00%
Rice County	Transit Sales and Use Tax	1/1/14	0.50%
Rochester	Sales and Use Tax	1/1/93	0.50%
	Lodging Tax*	9/1/71 (6)	7.00%
Scott County	Transit Sales and Use Tax	10/1/15	0.50%
St. Cloud Area (5)	Sales and Use Tax	1/1/03	0.50%
St. Cloud	Liquor Tax*	2/1/87	1.00%
	Food Tax*	2/1/87	1.00%
St. Louis County	Transit Sales and Use Tax	4/1/15	0.50%
St. Paul	Sales Tax	9/1/93	0.50%
	Use Tax	1/1/00	0.50%
	Lodging Tax 50+ rooms*	4/1/04	6.00%
	Lodging Tax less than 50 rooms*	4/1/04	3.00%
Steele County	Transit Sales and Use Tax	4/1/15	0.50%
Todd County	Transit Sales and Use Tax	1/1/15	0.50%
Transit Improvement Area (<i>includes the counties of Anoka, Dakota, Hennepin, Ramsey and Washington</i>)	Sales and Use Tax	7/1/08	0.25%
Two Harbors	Sales and Use Tax	4/1/99	0.50%
Wadena County	Transit Sales and Use Tax	4/1/14	0.50%
Willmar	Sales and Use Tax	1/1/06 – 12/31/12	0.50%

City/County	Type of Tax	Begin Date	Rate
Worthington	Sales and Use Tax	4/1/09	0.50%

(1) Cook County 1% sales and use taxes originally began 1994 and 2001 respectively, and ended 3/31/08. The taxes resumed 4/1/10.

(2) Duluth sales and use tax originally began 1/1/70. Minnesota Department of Revenue began administration 1/1/06.

(3) Hermantown sales and use tax increased 1% (from 0.5%) effective 4/1/13.

(4) Minneapolis lodging tax rate prior to 7/1/09 was 3%.

(5) St. Cloud, Sartell, Sauk Rapids, and St. Augusta were original participants in this tax. Beginning 1/1/06, St. Joseph and Waite Park also became participating cities.

(6) Beginning 1/1/14, the Rochester lodging tax rate is 7%. Prior to 1/1/14, the Rochester lodging tax rate was 4%.

* For more information about the special local taxes, see Sales Tax Fact Sheets 164M, Minneapolis Special Local Taxes and 164S, Special

Local Taxes: Detroit Lakes, Giants Ridge Recreation Area, Mankato, Marshall, Proctor, Rochester, St. Cloud and St. Paul.

Local sales tax

The Minnesota Department of Revenue currently administers the local taxes shown in the chart above. Local sales tax applies to retail sales made and taxable services provided within the local taxing area. The tax applies to the same items that are taxed by the Minnesota sales and use tax law.

To figure the tax, combine the state tax rate and the local rate(s). Apply the combined rate to the taxable sales price and round to the nearest full cent. Rate charts are available on our website or upon request.

Report local taxes when you electronically file your Minnesota sales and use tax. The figures are reported separately from state taxes.

Who is required to collect local tax

All retailers who are registered to collect Minnesota sales tax and are doing business in an area with a local tax must be registered with the Minnesota Department of Revenue to collect that local tax. This includes any sellers from outside the locality who:

- have an office, distribution, sales, sample, or warehouse location, or other place of business in the local area either directly or by a subsidiary;
- have a representative, agent, salesperson, canvasser, or solicitor in the local area, on either a permanent or temporary basis, who operates under the authority of the retailer or its subsidiary for any purpose, such as repairing, selling, installing, or soliciting orders for the retailer's goods or services, or leasing tangible personal property in the local area;
- ship or deliver tangible personal property in your own vehicle to the local area; or

- perform taxable services in the local area.

Local tax applies to sales made or services performed within city limits or county boundaries only. ZIP codes help to determine the taxing area, but don't always correspond exactly with city or county limits, so part of a ZIP code may be outside the city or county. (See the "ZIP codes" section on pages 4 and 5.)

Local use tax

Local use tax applies when you buy items or services for use, storage, distribution or consumption in the local area without paying local sales tax to the seller. Use tax is similar to the sales tax and the rates are identical. It is based on your cost of taxable purchases. Common examples of when use tax is due are when:

- You buy items outside the local area and the seller doesn't charge local sales tax, and you use or store the item in the local area.
- You buy a taxable item from an out-of-state seller who does not charge local sales tax.

For more information, see Fact Sheets 146, Use Tax for Businesses, and 156, Use Tax for Individuals.

Credit for local tax paid. If you pay local sales tax in Minnesota to one locality but use the items in another area that imposes local sales and use tax, you are allowed credit for the local sales tax already paid.

Several ways to register

You may register for local taxes on the Internet using e-Services. Access your sales and use tax account. You can add local tax lines from the "Registration" menu on the left side. Click on "Sales Locations" from the Registration menu. Click on the blue link for the location number you want to edit. Select "Click Here to

Edit Local Information" and add any local sales or use tax for this location. The local tax line will be updated overnight.

You may register for local taxes when filing your sales tax return on the Internet in e-Services. At the "Tax Inputs" screen, click the "Add a Record" link. Use the tax type drop-down box and select the local tax you wish to add. Enter the taxable sales amount in the local tax line you added. The local tax line will appear on future returns.

If you file by phone, you must register for local tax before you file your return. Call 651-282-5225 or 1-800-657-3605; email us at salesuse.tax@state.mn.us to register. Be sure to include your Minnesota ID number if you send us an email.

When to charge local tax

As a general rule, charge local sales tax on all sales made in a local taxing area that are subject to Minnesota state sales tax.

- Charge local sales tax to customers from outside the city or county who pick up items in the local area for business or personal use, even if the items are taken out of the local area.
- Charge local sales tax to customers from outside the local area if you perform taxable services in the local area. For example, charge local tax if you perform a car wash or deliver dry cleaned items in an area with a local tax.

Exemptions

Do not charge local sales tax on sales of taxable items when:

- your customer gives you a fully completed Certificate of Exemption, Form ST3, for state sales tax;
- you ship or deliver the items to your customer outside the local area; or
- you sell direct-to-home satellite (DBS) services (not cable). These services are subject to state sales tax, but *not* local sales tax. This is a federal preemption from the Telecommunications Act of 1996.

Federal government agencies are exempt from state and local sales and use taxes.

Minnesota state agencies have Direct Pay authorization when buying tangible items, which means that they do not pay sales tax to the seller—they pay use tax directly to the state. However, the Direct Pay authorization does not apply to purchases of services, meals, lodging, admissions or purchases of motor vehicles, so state agencies must pay state and local sales taxes to the seller on these purchases.

Local governments do not pay local sales or use tax.

Local governments including cities, towns, counties, instrumentalities, political subdivisions, commissions,

special districts and governmental boards are not required to pay general local sales taxes. No exemption certificate is necessary. Cities, counties, and towns do not pay the state sales tax on most purchases.

See Fact Sheet 142, Sales to Governments, for more information.

Vehicle leases

Long-term leases: If you enter into a long term lease for a vehicle that is principally based or garaged in an area with local sales tax, local sales tax applies. The local tax applies even if the leasing company is located outside the city or county. If the lease is for a vehicle that requires an up-front payment of state sales tax, local tax is also due up-front, if the vehicle is principally garaged in the local area.

Short-term rentals: Vehicles leased or rented under agreements for less than 29 days are subject to local tax if the lease agreement is entered into in the local taxing area, even if the lessee intends to use the vehicle outside the city or county.

Vehicle sales

Local sales tax does not apply to sales of motor vehicles. However, \$20 transit improvement vehicle excise tax applies to sales of motor vehicles when the sale occurs in Anoka, Dakota, Hennepin, Ramsey, or Washington County.

April 1, 2014, a \$20 transit vehicle excise tax also applies to sales of motor vehicles in Beltrami County.

April 1, 2015, a \$20 transit vehicle excise tax applies to sales of motor vehicles in Carlton and St. Louis Counties.

Beginning October 1, 2015, a \$20 transit vehicle excise tax also applies to sales of motor vehicles in Scott County.

This excise tax must be collected by any person in the business of selling new or used motor vehicles at retail and must be submitted to the Minnesota Department of Revenue on your Minnesota sales and use tax return.

Note: An excise tax of \$20 also applies to sales of vehicles made by dealers located within Baxter, Brainerd, Clearwater, Hutchinson, Mankato, New Ulm, Rochester and Worthington. For more information, contact the city offices directly. The Department of Revenue does not administer the excise tax for these cities.

Motor vehicle means any self-propelled vehicle required to be licensed for road use and any vehicle propelled or drawn by a self-propelled vehicle required to be licensed for road use. It includes, but is not limited to, cars, vans, pickups, trucks, truck-tractors, tractors, trailers, motor homes, and motor cycles.

Special local taxes

The Minnesota Department of Revenue also administers special local taxes that are imposed in Detroit Lakes, Giants Ridge Recreation Area (city of Biwabik), Mankato, Minneapolis, Rochester, St. Cloud, and St. Paul.

The city of Detroit Lakes imposes a 1 percent Food and Beverage tax. Giants Ridge Recreation Area imposes a 2 percent Admissions and Recreation tax; a 1 percent Food and Beverage tax; and a 2 percent Lodging tax. The city of Mankato imposes a 0.5 percent Food and Beverage tax; and 0.5 percent Entertainment tax. St. Cloud imposes a 1 percent tax on liquor and food sold at restaurants and “places of refreshment” located within the city limits. Minneapolis, Rochester and St. Paul

impose various lodging taxes administered by the Department of Revenue. Minneapolis imposes a city wide 3 percent entertainment tax. Special 3 percent restaurant and 3 percent liquor taxes apply in the Minneapolis downtown taxing district.

See sales tax fact sheets 164M, Minneapolis Special Taxes and 164S, Special Local Taxes, for more information about special local taxes administered by the Department of Revenue.

Lodging taxes

Many Minnesota cities, towns and areas impose a lodging tax. Except for the ones listed in the chart, these taxes are not administered by the Minnesota Department of Revenue. All questions should be directed to the city or town imposing the tax.

Examples of when to charge local tax

In the examples below, Minnesota state tax always applies. Local tax applies as indicated.

1. A Minneapolis company sells items to a St. Paul company. The Minneapolis company delivers the items to St. Paul in their own truck. The Minneapolis company is required to collect the St. Paul and the Transit Improvement taxes (not Minneapolis or Hennepin County taxes).
2. A St. Paul company picks up items from a Minneapolis supplier for use in St. Paul. Since the St. Paul company takes possession of the items in Minneapolis, the Minneapolis supplier must collect the Minneapolis, Hennepin County and Transit Improvement taxes.
3. A contractor buys and picks up materials in a city with a local tax for use in an area without a local tax. Since the materials are picked up in the city with a local tax, that city’s local sales tax applies. If the materials are delivered by the seller to the construction site, no local tax is due.
4. A North Dakota contractor buys there and pays the North Dakota tax. The materials are brought into Minnesota to be used at a construction site in Bemidji. Bemidji local use tax is due. (Also, since North Dakota’s tax rate is lower than Minnesota’s rate, the difference is due as Minnesota state use tax.)
5. A person sells at a craft show located in a city with a local tax and customers take possession of the items in that city. Since the sales are being made in a city with a local tax, the seller must collect the local tax. This is true even if the seller is from outside the city.
6. A photographer takes pictures at a site where there is no local tax. The customer picks up the photos at the photographer’s studio in a city with a local tax. Local tax is due because the customer takes possession of the photos in a city with a local tax. If the photographer mails the photos to an area with no local tax, no local tax is due.

ZIP codes

The sales tax rate calculator (available on our website) provides the state and local general sales and use tax rates that apply to sales made to specific locations in Minnesota. Just enter the 9-digit ZIP code for the location of the sale, select the period when the sale was made, enter the total amount of the sale (optional) and click the “Submit” button.

The general ZIP code area of each local tax is listed in the table below. Unfortunately, ZIP codes do not correspond exactly with city/county limits. To be sure you are getting the correct results for the specific address you are looking up, use the sales tax rate calculator on our web site, and **be sure to use the full 9-digit ZIP code**. If you

don’t know the 9-digit ZIP code, click on the “ZIP code lookup” link on the calculator. This brings up the United States Postal Service ZIP code lookup function.

Enter the address for the sale and it will give you the correct 9-digit ZIP code to use on the sales tax rate calculator.

The table below provides the general ZIP codes for each local tax in Minnesota.

Local/Special Tax	General ZIP Code Area	Cities or Towns Where Tax Applies
Albert Lea	56007	Albert Lea
Austin	55912	Austin
Baxter	56425	Baxter
Becker County	56477, 56501, 56502, 56511, 56521, 56544, 56549, 56552, 56554, 56569, 56570, 56575, 56577, 56578, 56589, 56591, 56593, 56585, 56470, 56464, 56572,	Cities Audubon, Callaway, Detroit Lakes, Frazee, Lake Park, Ogema, Wolf Lake Townships Atlanta, Audubon, Burlington, Callaway, Carsonville, Cormorant, Cuba, Detroit, Eagle View, Erie, Evergreen, Forest, Green Valley, Hamden, Height of Land, Holmesville, Lake Eunice, Lake Park, Lake View, Maple Grove, Osage, Pine Point, Riceville, Richwood, Round Lake, Runeberg, Savannah, Shell Lake, Silver Leaf, Spring Creek, Spruce Grove, Sugar Bush, Toad Lake, Two Inlets, Walworth, White Earth, Wolf Lake
Beltrami County	56601, 56619, 56630, 56634, 56644, 56647, 56650, 56663, 56666, 56667, 56670, 56671, 56678, 56683, 56685, 56687, 56727	Cities Bemidji, Blackduck, Funkley, Kelliher, Solway, Tenstrike, Turtle River, and Wilton Townships Alaska, Battle, Bemidji, Benville, Birch, Buzzle, Cormant, Durand, Eckles, Frohn, Grant Valley, Hagali, Hamre, Hines, Hornet, Jones, Kelliher, Lammers, Langor, Lee, Liberty, Maple Ridge, Minnie, Moose Lake, Nebish, Northern, O'Brien, Port Hope, Quiring, Roosevelt, Shooks, Shotley, Spruce Grove, Steenerson, Sugar Bush, Summit, Taylor, Ten Lake, Turtle Lake, Turtle River, Waskish, and Woodrow
Bemidji	56601, 56619	Bemidji
Brainerd	56401	Brainerd
Carlton County	55707, 55718, 55720, 55726, 55733, 55749, 55757, 55767, 55780, 55787, 55797, 55798	Cities Barnum, Carlton, Cloquet, Cromwell, Kettle River, Moose Lake, Scanlon, Thomson, Wrenshall, Wright Townships Atkinson, Automba, Barnum, Beseman, Blackhoof, Eagle, Holyoke, Kalevala, Lakeview, Mahtowa, Moose Lake, Perch Lake, Silver, Silver Brook, Skelton, Split Rock, Thomson, Twin Lakes, Wrenshall
Clearwater	55320	Clearwater
Cloquet	55720	Cloquet
Cook County	55604-55606, 55612, 55613, 55615.	Grand Marais, Grand Portage, Lutsen, Schroeder, Tofte, and Hovland
Detroit Lakes	56501, 56502	Detroit Lakes
Douglas County	56308, 56309, 56315, 56319, 56326, 56327, 56332, 56334, 56339, 56341, 56343, 56349, 56354, 56355, 56360, 56361, 56385, 56446	Cities Alexandria, Brandon, Carlos, Evansville, Forada, Garfield, Kensington, Millerville, Miltona, Nelson, and Osakis Townships Alexandria, Belle River, Brandon, Carlos, Evansville, Holmes City, Hudson, Ida, La Grand, Lake Mary, Leaf Valley, Lund, Millerville, Miltona, Moe, Orange, Osakis, Solem, Spruce Hill, and Urness
Duluth	55802-55808, 55810-55812, 55814-55816	Duluth

Local/Special Tax	General ZIP Code Area	Cities or Towns Where Tax Applies
Fergus Falls	56537	Fergus Falls
Fillmore County	55922, 55923, 55935, 55939, 55949, 55954, 55961, 55962, 55965, 55971, 55975, 55990	Cities Canton, Chatfield*, Fountain, Harmony, Lanesboro, Mabel, Ostrander, Peterson, Preston, Rushford Village, Rushford, Spring Valley, Whalan, Wykoff Townships Amherst, Arendahl, Beaver, Bloomfield, Bristol, Canton, Carimona, Carrolton, Chatfield, Fillmore, Forestville, Fountain, Harmony, Holt, Jordan, Newburg, Norway, Pilot Mound, Preble, Preston, Spring Valley, Sumner, and York For cities marked with an asterisk (*) above, part of the ZIP code is outside Fillmore County
Giants Ridge Recreation Area	55708	Biwabik
Hennepin County (see note below table)	55111, 55305, 55311, 55316, 55323, 55327, 55328, 55331, 55340, 55341, 55343-55348, 55356, 55357, 55359, 55361, 55364, 55369, 55373-55375, 55384, 55387, 55388, 55391-55393, 55401-55431, 55435-55447, 55450, 55454, 55455, 55458-55460, 55467, 55470, 55472-55474, 55478-55480, 55483-55488, 55569-55571, 55574, 55576-55579, 55592, 55593, 55595-55599	Bloomington, Brooklyn Center, Brooklyn Park, Champlin, Chanhassen*, Corcoran, Crystal, Dayton*, Deephaven, Eden Prairie, Edina, Excelsior, Fort Snelling, Golden Valley, Greenfield, Greenwood, Hamel, Hanover*, Hassan, Hopkins, Independence, Long Lake, Loretto, Maple Grove, Maple Plain, Medicine Lake, Medina, Minneapolis, Minnetonka, Minnetonka Beach, Minnetrista, Mound, New Hope, Orono, Osseo, Plymouth, Richfield, Robbinsdale, Rockford*, Rogers*, Shorewood, Spring Park, St. Anthony, St. Bonifacius*, St. Louis Park, Tonka Bay, Waconia*, Watertown*, Wayzata, Woodland and Young America* For cities marked with an asterisk (*) above, part of the ZIP code is outside Hennepin County
Hermantown	55810, 55811 (both ZIP codes are used by Hermantown and Duluth), 55701	Hermantown
Hubbard County	56433, 56436, 56458, 56461, 56464, 56467, 56470, 56601, 56633, 56678	Cities Akeley, Laporte, Nevis, Park Rapids Townships Akeley, Arago, Badoura, Clay, Clover, Crow Wing Lake, Farden, Fern, Guthrie, Hart Lake, Helga, Hendrickson, Henrietta, Hubbard, Lake Alice, Lake Emma, Lake George, Lake Hattie, Lakeport, Mantrap, Nevis, Rockwood, Schoolcraft, Steamboat River, Straight River, Thorpe, Todd, and White Oak
Hutchinson	55350	Hutchinson
Lanesboro	55949	Lanesboro
Lyon County	56115, 56132, 56157, 56169, 56170, 56175, 56178, 56229, 56239, 56258, 56263, 56264, 56291	Cities Balaton, Cottonwood, Florence, Garvin, Ghent, Lynd, Marshall, Minneota, Russell, Taunton, Tracy Townships Amiret, Clifton, Coon Creek, Custer, Eidsvold, Fairview, Grandview, Island Lake, Lake Marshall, Lucas, Lynd, Lyons, Monroe, Nordland, Rock Lake, Shelburne, Sodus, Stanley, Vallers, Westerheim

Local/Special Tax	General ZIP Code Area	Cities or Towns Where Tax Applies
Mankato	56001-56003, 56006	Mankato
Marshall	56258	Marshall
Medford	55049	Medford
Minneapolis	55401-55419, 55421, 55423, 55430, 55440, 55450, 55454, 55455, 55458-55460, 55467, 55470, 55472-55474, 55478-55480, 55483-55488	Minneapolis
New Ulm	56021, 56073	New Ulm
North Mankato	56003	North Mankato
Olmsted County	55901, 55902, 55903, 55904, 55905, 55906, 55920, 55923, 55929, 55932, 55934, 55940, 55944, 55960, 55963, 55964, 55972, 55976, 55991	Cities Byron, Chatfield*, Dover, Eyota, Oronoco, Pine Island*, Rochester, and Stewartville Townships Cascade, Dover, Elmira, Eyota, Farmington, Haverhill, High Forest, Kalmar, Marion, New Haven, Orion, Oronoco, Pleasant Grove, Quincy, Rochester, Rock Dell, Salem, and Viola For cities marked with an asterisk (*) above, part of the ZIP code is outside Olmsted County
Owatonna	55060	Owatonna
Proctor	55810 (used by Proctor, Duluth and Hermantown)	Proctor
Rice County	55018, 55019, 55021, 55046, 55049, 55052, 55053, 55057, 55087, 55088, 55946, 56052, 56069, 56071, 56096	Cities Dennison*, Dundas, Faribault, Lonsdale, Morristown, Nerstrand, Northfield* Townships Bridgewater, Cannon City, Erin, Forest, Morristown, Northfield, Richland, Shieldsville, Walcott, Warsaw, Webster, Wells, Wheatland and Wheeling For cities marked with an asterisk (*) above, part of the ZIP code is outside Rice County
Rochester	55901-55906, 55960, 55976	Rochester
St. Cloud Area	55320, 55353, 55382, 56301-56304, 56372, 56374, 56377, 56379, 56387, 56388, 56393, 56395-56399	St. Cloud, Sartell, Sauk Rapids, St. Augusta, St. Joseph, Waite Park
St. Cloud	56301-56304	St. Cloud
St. Louis County	55602, 55701, 55702, 55703, 55705, 55706, 55708, 55710, 55711, 55713, 55717, 55719, 55720, 55723, 55724, 55725, 55731, 55732, 55734, 55736, 55738, 55741, 55746, 55747, 55750, 55751, 55758, 55763, 55765, 55766, 55768, 55771, 55772, 55777, 55779, 55781, 55782, 55790, 55791, 55792, 55796, 55798, 55801, 55802, 55803, 55804, 55805, 55806, 55807, 55808, 55810, 55811, 55812, 55814, 55815, 55816, 56649, 56669	Cities Aurora, Babbitt, Biwabik, Brookston, Buhl, Chisholm, Cook, Duluth, Ely, Eveleth, Floodwood, Gilbert, Hermantown, Hibbing, Hoyt Lakes, Iron Junction, Kinney, Leonidas, McKinley, Meadowlands, Mountain Iron, Orr, Proctor, Tower, Virginia, Winton Townships Alango, Albarn, Alden, Angora, Arrowhead, Ault, Balkan, Bassett, Beatty, Biwabik, Breitung, Brevator, Camp 5, Canosia, Cedar Valley, Cherry, Clinton, Colvin, Cotton, Crane Lake, Culver, Duluth, Eagles Nest, Ellsburg, Elmer, Embarrass, Fairbanks, Fayal, Field, Fine Lakes, Floodwood, Fredenberg, French, Gnesen, Grand Lake, Great Scott, Greenwood, Halden, Industrial, Kabetogama, Kelsey, Kugler, Lakewood, Lavell,

Local/Special Tax	General ZIP Code Area	Cities or Towns Where Tax Applies
		Leiding, Linden Grove, McDavitt, Meadowlands, Midway, Morcom, Morse, Ness, New Independence, Normanna, North Star, Northland, Owens, Pequaywan, Pike, Portage, Prairie Lake, Rice Lake, Sandy, Solway, Stoney Brook, Sturgeon, Toivola, Van Buren, Vermilion Lake, Waasa, White, Willow Valley, Wuori
St. Paul	55101-55109, 55113, 55114, 55116-55119, 55130, 55133, 55145, 55146, 55155, 55164-55166, 55168-55172, 55175, 55199	St. Paul
Scott County	55020, 55044, 55054, 55088, 55352, 55372, 55378, 55379, 56011, 56071	Cities Belle Plaine, Elko, New Market, Jordan, New Prague (partly in Le Sueur County), Prior Lake, Savage, Shakopee Townships Belle Plaine, Blakeley, Cedar Lake, Credit River, Helena, Jackson, Louisville, New Market, Sand Creek, Spring Lake, St. Lawrence
Steele County	55049, 55060, 55924, 55917, 56026, 56093-6212, 56093-6216, 56093-6217	Cities Blooming Prairie (partly in Dodge County), Ellendale, Medford, Owatonna Townships Aurora, Berlin, Blooming Prairie, Clinton Falls, Deerfield, Havana, Lemond, Medford, Meriden, Merton, Owatonna, Somerset, Summit
Todd County	56318, 56336, 56347, 56360, 56378, 56382, 56434, 56437, 56438, 56440, 56443, 56446, 56453, 56466, 56475, 56479	Cities Bertha, Browerville, Burtrum, Clarissa, Eagle Bend, Grey Eagle, Hewitt, Long Prairie, Osakis*, Staples*, Swanville, and West Union Townships Bartlett, Bertha, Birchdale, Bruce, Burleene, Burnhamville, Eagle Valley, Fawn Lake, Germania, Gordon, Grey Eagle, Hartford, Iona, Kandota, Leslie, Little Elk, Little Sauk, Long Prairie, Moran, Reynolds, Round Prairie, Staples, Stowe Prairie, Turtle Creek, Villard, Ward, West Union, Wykeham For cities marked with an asterisk (*) above, part of the ZIP code is outside Todd County
Transit Improvement (see note below table)	Includes counties of Anoka, Dakota, Hennepin, Ramsey, and Washington. See our website for specific cities and ZIP codes in the transit tax area.	
Two Harbors	55616	Two Harbors
Wadena County	56434, 56464, 56470, 56477, 56479, 56481, 56478, 56482	Cities Aldrich, Menahga, Nimrod, Sebeka, Staples*, Verndale, and Wadena Townships Aldrich, Blueberry, Bullard, Huntersville, Leaf River, Lyons, Meadow, North Germany, Orton, Red Eye, Rockwood, Shell River, Thomastown, Wadena, and Wing River For cities marked with an asterisk (*) above, part of the ZIP code is outside Wadena County
Willmar	56201	Willmar
Worthington	56187	Worthington

Note: Hennepin County and Transit Improvement taxes apply at the Minneapolis-St. Paul International Airport at Terminal 1 and Terminal 2.

However, city taxes do not apply at the Minneapolis-St. Paul International Airport (either Terminal 1 or Terminal 2) or the Minnesota State Fairgrounds because they are not within the city limits of Minneapolis or St. Paul.

The Transit Improvement tax applies at the Minnesota State Fairgrounds

Legal References

Minnesota Statutes 297A.63, Use Taxes Imposed; Rates

Minnesota Statutes 297A.95, Coordination of state and local sales tax rates

Minnesota Statutes 297A.98, Local governments exempt from local sales taxes

Minnesota Statutes 297A.99, Local sales taxes

Other Fact Sheets

142, Sales to Government

164M, Minneapolis Special Local Taxes

164S, Special Local Taxes